

**Application for Certification for Recording of  
Deed and Nonresident Estimated Income Tax  
Payment Voucher****IT-2663**For use on sale or transfer of real property by a nonresident  
(Tax Law Article 22, Section 663)

For office use only

Use this form for sales or transfers after August 31, 2003, but before January 1, 2004.

- A** The transferor/seller is: ☐ an individual ☐ a trust or estate
- B** Is the transferor/seller reporting the gain for federal income tax purposes under the installment method? Yes ☐ No ☐  
If Yes, what is the duration of the installment agreement? \_\_\_\_\_ months \_\_\_\_\_ years
- C** Check here if only a portion of the real property being sold or transferred qualifies as the principal residence of the transferor/seller(s) listed below. ☐

**Part I — Sale or transfer information**

Transferor/seller name		Transferor/seller identification number (SSN or EIN)	
Spouse's name (if applicable)		Spouse's SSN	
Address of transferor/seller (number and street)	City	State	ZIP code
Mailing address of transferor/seller (if different)	City	State	ZIP code
Location and description of property transferred (include county and tax map number)			Date of sale or transfer

**Part II — Estimated tax information** (Complete the worksheet on page 2 before completing this part.)

<b>1</b> Sale price (from Worksheet for Part II, line 15) .....	<b>1.</b>	
<b>2</b> Total gain or (loss) (from Worksheet for Part II, line 17) .....	<b>2.</b>	
<b>3</b> Estimated tax due (from Worksheet for Part II, line 20) .....	<b>3.</b>	

**Part III — Nonpayment of estimated tax by a nonresident upon sale of real property** (see instructions)

- 4** This is to certify that the transferor/seller of this property is a nonresident of New York State and is **not** required to pay estimated tax under section 663 of the Tax Law due to one of the following reasons:

- ☐ The sale or transfer of this property will not result in a gain for federal income tax purposes (you must complete the worksheet on page 2 of this form).
- ☐ The transferor/seller is not required to recognize any gain or loss with respect to the transfer under provisions of the Internal Revenue Code (IRC) (except for section 121) (you must complete items A and B below).

**A** Brief summary of the transfer:


**B** Brief summary of the law and facts supporting the claim that the recognition of the gain or loss is not required with respect to the sale or transfer:


I, the undersigned, certify that this application including any certification and attachment(s), is to the best of my knowledge and belief, true, correct, and complete.

Signature of transferor/seller	Date	Signature of spouse	Date
--------------------------------	------	---------------------	------

**Worksheet for Part II**

Use this worksheet to compute your gain or loss on the sale or transfer of the real property. The gain or loss is computed in the same manner as for federal income tax purposes. For more information, see federal Publication 523, *Selling Your Home*; Publication 544, *Sales and Other Dispositions of Assets*; and Publication 551, *Basis of Assets*.

If you will be filing Form IT-2663 prior to the actual sale or transfer of the real property, any figures needed to compute the gain or loss on the transfer that have not yet been fixed or determined may be estimated based on the information available at the time of filing Form IT-2663.

**Computation of cost or other basis**

5	Purchase price of property .....	5.		
<b>Increases to basis:</b>				
6	Improvements .....	6.		
7	Closing costs .....	7.		
8	Other (explain) .....	8.		
9	Add lines 6, 7, and 8 .....	9.		
10	Add lines 5 and 9 .....	10.		
<b>Decreases to basis:</b>				
11	Depreciation (if applicable) .....	11.		
12	Other (explain) .....	12.		
13	Add lines 11 and 12 .....	13.		
14	Adjusted basis of property (subtract line 13 from line 10) .....	14.		

**Gain or loss**

15	Sale price less selling expenses (enter here and on the front page, Part II, line 1) .....	15.		
16	Cost or adjusted basis (from line 14 above) .....	16.		
17	Total gain or (loss) (subtract line 16 from line 15; enter here and on the front page, Part II, line 2) .....	17.		
If the amount on line 17 is a gain (greater than 0), continue with line 18. If the amount on line 17 is a loss (less than or equal to 0), enter "0" here and on the front page, Part II, line 3 and complete Part III, Part IV, and Form IT-2663-V.				

**Estimated tax due**

18	Enter the gain from line 17 (if only a portion of the gain from line 17 is subject to tax, see instructions below) ....	18.		
19	New York State tax rate 7.7% (.077) .....	19.		.077
20	Estimated tax due (multiply line 18 by line 19; enter here and on the front page, Part II, line 3; complete Form IT-2663-V, Nonresident Estimated Income Tax Payment Voucher, on page 3) .....	20.		

**Specific instructions for Worksheet for Part II**

**Note:** See Form IT-2663-I, *Instructions for Form IT-2663*, for complete instructions.

**Line 18** — Enter the gain from line 17 that will be reported on your federal income tax return for 2003. If two or more persons sell or transfer the real property, you may allocate the total gain on the property among the transferors/sellers in the same manner as the gain is allocated for federal income tax purposes. Attach a statement to Form IT-2663 showing the name, address, and share of the gain from the sale or transfer for each transferor/seller. If the gain is being reported as an installment sale, enter the amount of gain that you (and your spouse) will be reporting on your 2003 federal income tax return. If only a portion of the property qualifies as your principal residence, enter the portion of gain allocated to the portion of the property that did **not** qualify as your principal residence and will be reported on your federal income tax return for 2003. Attach a statement to Form IT-2663 showing how you

computed the allocation. If only a portion of the property is located inside New York State, enter the portion of the gain allocated to the property located inside New York State. Attach a statement to Form IT-2663 showing how you computed the allocation. A nonresident estate or trust must enter the amount of the gain, without regard to any distributions, from line 17.

**Line 19** — When computing tax due on the gain from the transfer or sale of the real property, you must use the tax rate equal to the highest rate of tax for the tax year as set forth in section 601 of the Tax Law. For tax year 2003 that rate is 7.7% (.077).

**Line 20** — This is the amount of your required estimated tax payment. Enter this amount on the front page, Part II, line 3 and as your estimated tax payment on Form IT-2663-V on page 3. You must complete Part IV (certification) and Form IT-2663-V, even if there is no payment of estimated personal income tax due.

**Note:** You must complete Part IV (certification) and Form IT-2663-V (below), even if there is no payment of estimated personal income tax due.

## Part IV — New York State Department of Taxation and Finance Certification for Recording of Deed

Transferor/seller name	Spouse's name <i>(if applicable)</i>		
Street address of transferor/seller	City	State	ZIP code
Mailing address of transferor/seller <i>(if different)</i>	City	State	ZIP code
Description and location of property <i>(include county and tax map number)</i>			
Date of sale or transfer	Sale price of property		

### Designated representative information *(see instructions)*

Authorized representative's name			
In care of <i>(firm name)</i>			
Address of representative <i>(number and street)</i>	City	State	ZIP code

### Fax authorization

Please fax this certification to: ☐ the transferor/seller listed above, **or**  
☐ the designated representative listed above.

Fax number of recipient *(including area code)*:  
 (     )

Phone number of recipient *(including area code)*:  
 (     )

*For office use only*

*Not valid unless stamped*

**Signature** — This certification is not valid unless signed by the transferor/seller *(and spouse if applicable)*.

Signature of transferor/seller	Date	Signature of spouse	Date
--------------------------------	------	---------------------	------



New York State Department of Taxation and Finance

### Nonresident Estimated Income Tax Payment Voucher

For use on sale or transfer of real property by a nonresident

Enter date of sale or transfer and total payment in the boxes to the right. Print your social security number or employer identification number and **2003 IT-2663** on your payment. Make payable to **NYS Income Tax**.

Identification number (SSN or EIN)	First three letters of your last name or fiduciary name	Check one: <input type="checkbox"/> Personal <input type="checkbox"/> Fiduciary
Name <i>(and spouse's name if filing a joint return)</i>		
Name and title of fiduciary		
Street address or address of fiduciary		
City, village, or post office	State	ZIP code

### IT-2663-V

Date fiscal year ends
Date of sale or transfer
Total payment \$

## List of New York State Tax Department district offices and walk-in locations

Office hours: 9:00 a.m. to 5:00 p.m.

- |  |   |
|--|---|
| 1) BINGHAMTON DISTRICT OFFICE<br>44 HAWLEY STREET — 8TH FLOOR<br>BINGHAMTON NY 13901-4480              | 7) QUEENS DISTRICT OFFICE<br>80-02 KEW GARDENS ROAD — 5TH FLOOR<br>KEW GARDENS NY 11415                               |
| 2) BUFFALO DISTRICT OFFICE<br>77 BROADWAY<br>BUFFALO NY 14203  | 8) ROCHESTER DISTRICT OFFICE<br>340 EAST MAIN STREET<br>ROCHESTER NY 14604  |
| 3) CAPITAL REGION DISTRICT OFFICE<br>ONE BROADWAY CENTER — 9TH FLOOR<br>SCHENECTADY NY 12305           | 9) SUFFOLK DISTRICT OFFICE<br>250 VETERANS MEMORIAL HIGHWAY<br>STATE OFFICE BUILDING — ROOM 1B3<br>HAUPPAUGE NY 11788 |
| 4) MANHATTAN TAXPAYER<br>ASSISTANCE CENTER<br>86 CHAMBERS STREET — 2ND FLOOR<br>NEW YORK NY 10007-1826 | 10) SYRACUSE DISTRICT OFFICE<br>333 EAST WASHINGTON STREET<br>SYRACUSE NY 13202                                       |
| 5) METROPOLITAN DISTRICT OFFICE<br>55 HANSON PLACE<br>BROOKLYN NY 11217                                | 11) UTICA DISTRICT OFFICE<br>207 GENESEE STREET<br>UTICA NY 13501   |
| 6) NASSAU DISTRICT OFFICE<br>400 OAK STREET<br>GARDEN CITY NY 11530                                    | 12) WESTCHESTER DISTRICT OFFICE<br>90 SOUTH RIDGE STREET<br>RYE BROOK NY 10573  |

